

State Tax Commission

DIVISION SUMMARY:	FY 2002 Total Appr	FY 2002 Actual	FY 2003 Total Appr	FY 2004 Request	FY 2004 Gov Rec	FY 2004 Approp
BY PROGRAM						
General Services	15,338,100	14,598,400	7,554,900	7,901,400	7,302,800	7,202,400
Audit and Collections	13,372,100	13,138,800	13,277,300	14,191,300	13,628,200	14,663,800
Revenue Operations	4,694,400	4,796,500	4,465,200	4,883,600	4,722,300	4,632,100
County Support	2,909,500	2,851,700	2,707,400	3,114,100	2,940,100	2,869,500
Total:	36,314,100	35,385,400	28,004,800	30,090,400	28,593,400	29,367,800
BY FUND SOURCE						
General	31,169,600	30,504,100	23,239,200	25,235,400	23,802,600	24,148,500
Dedicated	5,144,500	4,817,500	4,765,600	4,855,000	4,790,800	5,219,300
Federal	0	63,800	0	0	0	0
Total:	36,314,100	35,385,400	28,004,800	30,090,400	28,593,400	29,367,800
Percent Change:		(2.6%)	(20.9%)	7.4%	2.1%	4.9%
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	20,705,000	20,372,400	20,326,400	21,562,700	20,681,000	21,295,400
Operating Expenditures	15,065,200	13,935,100	7,495,400	8,270,200	7,805,900	7,873,400
Capital Outlay	543,900	1,077,900	183,000	257,500	106,500	199,000
Total:	36,314,100	35,385,400	28,004,800	30,090,400	28,593,400	29,367,800
Full-Time Positions (FTP)	415.00	415.00	412.00	412.00	410.00	406.00

In accordance with Section 67-3519, Idaho Code, this division is authorized no more than 406.00 full-time equivalent positions at any point during the period July 1, 2003 through June 30, 2004 for the programs specified.

	FTP	Gen	Ded	Fed	Total
FY 2003 Original Appropriation	412.00	24,082,100	4,765,600	0	28,847,700
Budget Reduction (Neg. Supp.)	0.00	(842,900)	0	0	(842,900)
FY 2003 Total Appropriation	412.00	23,239,200	4,765,600	0	28,004,800
FTP or Fund Adjustment (Non-cognizable)	0.00	0	0	78,500	78,500
FY 2003 Estimated Expenditures	412.00	23,239,200	4,765,600	78,500	28,083,300
Removal of One-Time Expenditures	0.00	(43,900)	(116,500)	(78,500)	(238,900)
Base Reduction	2.00	0	(6,600)	0	(6,600)
Additional Base Adjustments	(18.00)	(275,600)	345,800	0	70,200
FY 2004 Base	396.00	22,919,700	4,988,300	0	27,908,000
Personnel Cost Rollups	0.00	277,900	60,700	0	338,600
Inflationary Adjustments	0.00	0	0	0	0
Replacement Items	0.00	0	40,200	0	40,200
Nonstandard Adjustments	0.00	230,700	130,100	0	360,800
Change in Employee Compensation	0.00	0	0	0	0
FY 2004 Program Maintenance	396.00	23,428,300	5,219,300	0	28,647,600
Enhancements	10.00	720,200	0	0	720,200
FY 2004 Total	406.00	24,148,500	5,219,300	0	29,367,800
Chg from FY 2003 Orig Approp.	(6.00)	66,400	453,700	0	520,100
% Chg from FY 2003 Orig Approp.	(1.5%)	0.3%	9.5%		1.8%

I. State Tax Commission: General Services

STARS Number & Budget Unit: 352 TAAA, 352 TAAG(Cont), 352 TAAH(Cont), 352 TAAI

Bill Number & Chapter: S1201 (Ch.343), S1194 (Ch.361)

PROGRAM DESCRIPTION: Provide administrative support to the Department in the following areas: legal, accounting, purchasing, personnel and data processing.

PROGRAM SUMMARY:	FY 2002 Total Appr	FY 2002 Actual	FY 2003 Total Appr	FY 2004 Request	FY 2004 Gov Rec	FY 2004 Approp
BY FUND SOURCE						
General	13,828,700	13,159,300	6,725,700	7,105,700	6,535,200	6,434,800
Dedicated	1,509,400	1,439,100	829,200	795,700	767,600	767,600
Total:	15,338,100	14,598,400	7,554,900	7,901,400	7,302,800	7,202,400
Percent Change:		(4.8%)	(48.2%)	4.6%	(3.3%)	(4.7%)
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	4,114,300	4,153,000	3,989,300	4,083,400	3,969,500	3,869,100
Operating Expenditures	10,846,200	9,578,700	3,389,900	3,560,500	3,226,800	3,226,800
Capital Outlay	377,600	866,700	175,700	257,500	106,500	106,500
Total:	15,338,100	14,598,400	7,554,900	7,901,400	7,302,800	7,202,400
Full-Time Positions (FTP)	75.00	75.00	74.00	73.00	72.00	69.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2003 Original Appropriation	74.00	6,884,700	829,200	0	7,713,900
Budget Reduction (Neg. Supp.)	0.00	(159,000)	0	0	(159,000)
FY 2003 Total Appropriation	74.00	6,725,700	829,200	0	7,554,900
Expenditure Adjustments	(1.00)	(246,100)	0	0	(246,100)
FY 2003 Estimated Expenditures	73.00	6,479,600	829,200	0	7,308,800
Removal of One-Time Expenditures	0.00	(43,900)	(109,200)	0	(153,100)
Base Adjustments	0.00	0	(6,600)	0	(6,600)
Additional Base Adjustments	(4.00)	(95,700)	0	0	(95,700)
FY 2004 Base	69.00	6,340,000	713,400	0	7,053,400
Personnel Cost Rollups	0.00	53,400	5,900	0	59,300
Replacement Items	0.00	0	40,200	0	40,200
Nonstandard Adjustments	0.00	41,400	8,100	0	49,500
FY 2004 Total Appropriation	69.00	6,434,800	767,600	0	7,202,400
Change From FY 2003 Original Approp.	(5.00)	(449,900)	(61,600)	0	(511,500)
% Change From FY 2003 Original Approp.	(6.8%)	(6.5%)	(7.4%)		(6.6%)

BUDGET REDUCTION (NEG. SUPP.): S1194 reduced the fiscal year 2003 General Fund appropriation for this agency by 3.5%.

APPROPRIATION HIGHLIGHTS: S1201 made additional personnel cost reductions in this program. Personnel benefit costs were funded. No inflationary increases were funded. No funding for Change in Employee Compensation (CEC) was provided, but compensation increases may be funded with agency salary savings wherever possible. Nonstandard Adjustments reflect changes in risk management, Attorney General, Controller and Treasurer fees, as well as the increased cost of renting office space. Replacement Items include those items requested from dedicated funds.

FY 2004 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	62.20	3,478,800	2,886,000	70,000	0	0	6,434,800
D 0338-01 Admin. Services	0.00	0	17,600	0	0	0	17,600
D 0338-02 Admin Transportation	6.80	390,300	270,100	0	0	0	660,400
OT D 0338-02 Admin Transportation	0.00	0	2,100	33,900	0	0	36,000
D 0401-00 Seminars and Publ.	0.00	0	28,400	0	0	0	28,400
D 0518-01 Abandoned Prop Trus	0.00	0	22,600	0	0	0	22,600
OT D 0518-01 Abandoned Prop Trus	0.00	0	0	2,600	0	0	2,600
Totals:	69.00	3,869,100	3,226,800	106,500	0	0	7,202,400

II. State Tax Commission: Audit and Collections

STARS Number & Budget Unit: 352 TAAB, 352 TAAF

Bill Number & Chapter: S1201 (Ch.343), S1194 (Ch.361)

PROGRAM DESCRIPTION: This program provides direct taxpayer service to the public from the administrative office in Boise and five field office locations; collects delinquent taxes and conducts audits on virtually all tax types administered by the agency by authority of Idaho Code and the Multi-State Tax Compact; conducts discovery and enforcement efforts directed at non-filers; and administers Idaho's unclaimed property statutes.

PROGRAM SUMMARY:	FY 2002 Total Appr	FY 2002 Actual	FY 2003 Total Appr	FY 2004 Request	FY 2004 Gov Rec	FY 2004 Approp
BY FUND SOURCE						
General	10,539,300	10,528,500	10,209,600	11,031,400	10,496,100	11,103,200
Dedicated	2,832,800	2,546,500	3,067,700	3,159,900	3,132,100	3,560,600
Federal	0	63,800	0	0	0	0
Total:	13,372,100	13,138,800	13,277,300	14,191,300	13,628,200	14,663,800
Percent Change:		(1.7%)	1.1%	6.9%	2.6%	10.4%
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	11,296,400	10,847,000	11,146,100	11,855,900	11,338,200	12,188,800
Operating Expenditures	2,072,400	2,253,800	2,125,500	2,335,400	2,290,000	2,382,500
Capital Outlay	3,300	38,000	5,700	0	0	92,500
Total:	13,372,100	13,138,800	13,277,300	14,191,300	13,628,200	14,663,800
Full-Time Positions (FTP)	225.00	225.00	223.00	223.00	222.00	229.00
DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total	
FY 2003 Original Appropriation	223.00	10,651,200	3,067,700	0	13,718,900	
Budget Reduction (Neg. Supp.)	0.00	(441,600)	0	0	(441,600)	
FY 2003 Total Appropriation	223.00	10,209,600	3,067,700	0	13,277,300	
Expenditure Adjustments	0.00	0	0	78,500	78,500	
FY 2003 Estimated Expenditures	223.00	10,209,600	3,067,700	78,500	13,355,800	
Removal of One-Time Expenditures	0.00	0	(5,700)	(78,500)	(84,200)	
Additional Base Adjustments	(6.00)	(25,500)	345,800	0	320,300	
Restore Two Deleted FTP	2.00	0	0	0	0	
FY 2004 Base	219.00	10,184,100	3,407,800	0	13,591,900	
Personnel Cost Rollups	0.00	141,800	45,400	0	187,200	
Leased Space Charges	0.00	57,100	107,400	0	164,500	
FY 2004 Maintenance (MCO)	219.00	10,383,000	3,560,600	0	13,943,600	
1. Tax Compliance Positions	10.00	720,200	0	0	720,200	
FY 2004 Total Appropriation	229.00	11,103,200	3,560,600	0	14,663,800	
Change From FY 2003 Original Approp.	6.00	452,000	492,900	0	944,900	
% Change From FY 2003 Original Approp.	2.7%	4.2%	16.1%		6.9%	

BUDGET REDUCTION (NEG. SUPP.): S1194 reduced the fiscal year 2003 General Fund appropriation for this agency by 3.5%.

APPROPRIATION HIGHLIGHTS: S1201 reduced the impact of the 3.5% budget reduction by shifting the cost of eight vacant auditor positions, which would otherwise have been eliminated, to the Multistate Tax Compact Fund (bringing in a net of \$454,200 to the General Fund). S1201 also committed General Fund money to restoring five vacant revenue-generating positions that would otherwise have been deleted (bringing in \$2,425,000 to the General Fund). S1201 restores two vacant FTP slated for elimination through utilizing the annualization of savings from the other deleted positions (bringing in \$875,000 to the General Fund).

Personnel benefit costs were funded. No inflationary increases were funded. No funding for Change in Employee Compensation (CEC) was provided, but compensation increases may be funded with agency salary savings wherever possible. Nonstandard Adjustments reflect the increased cost of renting office space and the dedicated fund portion of a postal rate increase.

The one enhancement provides funding to hire ten tax collector positions (seven junior, three senior) and 17 part-time or part-year interns. It is estimated that these positions will bring in \$5,325,000 in General Fund revenue.

FY 2004 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	175.60	9,482,500	1,528,200	0	0	0	11,010,700
OT G 0001-00 General	0.00	0	0	92,500	0	0	92,500
D 0276-00 Multistate Tax Comp.	22.00	1,129,300	429,600	0	0	0	1,558,900
D 0338-01 Admin. Services	0.00	0	22,800	0	0	0	22,800
D 0338-02 Admin Transportation	23.50	1,174,100	278,000	0	0	0	1,452,100
D 0518-01 Abandoned Prop Trus	7.90	402,900	123,900	0	0	0	526,800
Totals:	229.00	12,188,800	2,382,500	92,500	0	0	14,663,800

III. State Tax Commission: Revenue Operations

STARS Number & Budget Unit: 352 TAAC

Bill Number & Chapter: S1201 (Ch.343), S1194 (Ch.361)

PROGRAM DESCRIPTION: Administers the voluntary tax compliance program. Major activities are:

- Registering permit holders for sales, withholding, hotel/motel, special fuels, beer, wine, cigarette and tobacco taxes.
- Ensuring that all individuals and licensed businesses are mailed proper tax forms for reporting.
- Establishing taxpayer liability, as well as processing revenue and refund documents submitted by taxpayers.
- Maintaining a records system capable of providing individuals with tax documents.

PROGRAM SUMMARY:	FY 2002 Total Appr	FY 2002 Actual	FY 2003 Total Appr	FY 2004 Request	FY 2004 Gov Rec	FY 2004 Approp
BY FUND SOURCE						
General	3,992,500	4,052,200	3,692,700	4,082,700	3,927,400	3,837,200
Dedicated	701,900	744,300	772,500	800,900	794,900	794,900
Total:	4,694,400	4,796,500	4,465,200	4,883,600	4,722,300	4,632,100
Percent Change:		2.2%	(6.9%)	9.4%	5.8%	3.7%
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	3,062,500	3,132,400	3,068,200	3,247,600	3,132,600	3,067,400
Operating Expenditures	1,476,800	1,494,600	1,395,400	1,636,000	1,589,700	1,564,700
Capital Outlay	155,100	169,500	1,600	0	0	0
Total:	4,694,400	4,796,500	4,465,200	4,883,600	4,722,300	4,632,100
Full-Time Positions (FTP)	76.00	76.00	76.00	76.00	76.00	71.00
DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total	
FY 2003 Original Appropriation	76.00	3,791,200	772,500	0	4,563,700	
Budget Reduction (Neg. Supp.)	0.00	(98,500)	0	0	(98,500)	
FY 2003 Total Appropriation	76.00	3,692,700	772,500	0	4,465,200	
Expenditure Adjustments	0.00	80,000	0	0	80,000	
FY 2003 Estimated Expenditures	76.00	3,772,700	772,500	0	4,545,200	
Removal of One-Time Expenditures	0.00	0	(1,600)	0	(1,600)	
Additional Base Adjustments	(5.00)	(86,200)	0	0	(86,200)	
FY 2004 Base	71.00	3,686,500	770,900	0	4,457,400	
Personnel Cost Rollups	0.00	51,000	9,400	0	60,400	
Leased Space Charges	0.00	99,700	14,600	0	114,300	
FY 2004 Total Appropriation	71.00	3,837,200	794,900	0	4,632,100	
Change From FY 2003 Original Approp.	(5.00)	46,000	22,400	0	68,400	
% Change From FY 2003 Original Approp.	(6.6%)	1.2%	2.9%		1.5%	

BUDGET REDUCTION (NEG. SUPP.): S1194 reduced the fiscal year 2003 General Fund appropriation for this agency by 3.5%.

APPROPRIATION HIGHLIGHTS: S1201 makes further reductions in personnel costs and operating expenditures. Personnel benefit costs were funded. No inflationary increases were funded. No funding for Change in Employee Compensation (CEC) was provided, but compensation increases may be funded with agency salary savings wherever possible. Nonstandard Adjustments reflect the increased cost of renting office space.

FY 2004 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	59.95	2,501,800	1,335,400	0	0	0	3,837,200
D 0338-01 Admin. Services	0.00	51,900	20,100	0	0	0	72,000
D 0338-02 Admin Transportation	11.05	451,400	190,900	0	0	0	642,300
D 0401-00 Seminars and Publ.	0.00	0	18,300	0	0	0	18,300
D 0518-01 Abandoned Prop Trus	0.00	62,300	0	0	0	0	62,300
Totals:	71.00	3,067,400	1,564,700	0	0	0	4,632,100

IV. State Tax Commission: County Support

STARS Number & Budget Unit: 352 TAAD

Bill Number & Chapter: S1201 (Ch.343), S1194 (Ch.361)

PROGRAM DESCRIPTION: The County Support Program provides oversight and technical support in the administration of the property tax system, working to ensure fair, equitable, and accurate property taxation. The program is responsible: to annually appraise all class three operating property, as required by Section 63-2215, Idaho Code; to examine property tax levies of all taxing districts to ensure compliance with Idaho Code; to develop forms, procedures and computer software necessary for county assessors to appraise property; to develop an assessor's manual in order to facilitate uniformity of appraisals; and to administer property tax relief through the Circuit Breaker program.

PROGRAM SUMMARY:	FY 2002 Total Appr	FY 2002 Actual	FY 2003 Total Appr	FY 2004 Request	FY 2004 Gov Rec	FY 2004 Approp
BY FUND SOURCE						
General	2,809,100	2,764,100	2,611,200	3,015,600	2,843,900	2,773,300
Dedicated	100,400	87,600	96,200	98,500	96,200	96,200
Total:	2,909,500	2,851,700	2,707,400	3,114,100	2,940,100	2,869,500
Percent Change:		(2.0%)	(5.1%)	15.0%	8.6%	6.0%
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	2,231,800	2,240,000	2,122,800	2,375,800	2,240,700	2,170,100
Operating Expenditures	669,800	608,000	584,600	738,300	699,400	699,400
Capital Outlay	7,900	3,700	0	0	0	0
Total:	2,909,500	2,851,700	2,707,400	3,114,100	2,940,100	2,869,500
Full-Time Positions (FTP)	39.00	39.00	39.00	40.00	40.00	37.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2003 Original Appropriation	39.00	2,755,000	96,200	0	2,851,200
Budget Reduction (Neg. Supp.)	0.00	(143,800)	0	0	(143,800)
FY 2003 Total Appropriation	39.00	2,611,200	96,200	0	2,707,400
Expenditure Adjustments	1.00	166,100	0	0	166,100
FY 2003 Estimated Expenditures	40.00	2,777,300	96,200	0	2,873,500
Additional Base Adjustments	(3.00)	(68,200)	0	0	(68,200)
FY 2004 Base	37.00	2,709,100	96,200	0	2,805,300
Personnel Cost Rollups	0.00	31,700	0	0	31,700
Leased Space Charges	0.00	32,500	0	0	32,500
FY 2004 Total Appropriation	37.00	2,773,300	96,200	0	2,869,500
Change From FY 2003 Original Approp.	(2.00)	18,300	0	0	18,300
% Change From FY 2003 Original Approp.	(5.1%)	0.7%	0.0%		0.6%

BUDGET REDUCTION (NEG. SUPP.): S1194 reduced the fiscal year 2003 General Fund appropriation for this agency by 3.5%.

APPROPRIATION HIGHLIGHTS: S1201 makes further reductions in personnel costs. Personnel benefit costs were funded. No inflationary increases were funded. No funding for Change in Employee Compensation (CEC) was provided, but compensation increases may be funded with agency salary savings wherever possible. Nonstandard Adjustments reflect the increased cost of renting office space.

FY 2004 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	37.00	2,170,100	603,200	0	0	0	2,773,300
D 0401-00 Seminars and Publ.	0.00	0	96,200	0	0	0	96,200
Totals:	37.00	2,170,100	699,400	0	0	0	2,869,500